

BERKELEY COUNTY APPLICATION FOR SPECIAL ASSESSMENT

Real Property Services, PO Box 6122, 1003 Highway 52, Moncks Corner, SC 29461-6120
(843) 723-3800 EXT 4061, (843) 719-4062 or (843) 567-3136 EXT 4061
www.berkeleycountysc.gov

TAX YEAR: _____
TAX DISTRICT: _____
OF ACRES: _____
LOTS: _____

TMS: _____
DECAL: _____
APPRAISER: _____
DATE: _____

If you have applied within the last 30 days please disregard
*****SUBMIT APPLICATION VIA MAIL OR IN PERSON*****
Assessor's office may request additional information

OWNER NAME & ADDRESS:

SITE ADDRESS (LOCATION):

SQ FT / HEATED AREA _____ YEAR BLT _____

FIREPLACES _____ # BEDROOMS _____ # BATHROOMS _____

1. On what date did you move into this property (month / year)? _____
2. Is any part of this property being rented or used as a business? Yes _____ No _____ If yes, explain _____
3. Does your driver's license list this address as your mailing address? Yes _____ No _____ If no, explain _____
4. Are all of your vehicles registered to this address? Yes _____ No _____ If no, explain _____
5. Do you use this property's address as your address when filing State and Federal income tax returns? Yes _____ No _____
If no, explain _____
6. Is this property heir's property? Yes _____ No _____ If yes, state relationship to owner _____ % of ownership _____
7. Is this property held in trust? Yes _____ No _____ If yes, attach a copy of the ENTIRE trust.
8. Is the property owned by a Limited Liability Corporation (LLC)? Yes _____ No _____ If yes, the applicant will need to provide documentation showing the LLC is a single member LLC and that he or she is the single member.
9. Is the property being purchased by a contract of sale? (Installment of payments to the current owner of the property until paid in full, then deed issued to you)
Yes _____ No _____ If yes, please provide a recorded copy of the contract.
10. Do you, your spouse, or any other member of your household, maintain another residence in this or any other state? Yes _____ No _____
If yes, address of that property _____
Are you divorced or separated? Yes _____ NO _____ If yes, provide court recorded divorce decree, property settlement or separation agreement
11. What was your previous address? _____ County _____
Did you own this property? Yes _____ No _____ If yes, was it sold or do you use it as a rental? _____
If you did not own, were you renting this property? Yes _____ No _____ If yes, list date of rental MM/YY _____ through MM/YY _____
12. If your legal residence is a mobile home list the current decal number: _____
Do you own the land the mobile home is located on? Yes _____ No _____ If yes, file a separate application for the land.

APPLICATION WILL BE DENIED WITHOUT THE FOLLOWING:

Copies of one (1) of the following are required for EACH
OWNER listed on the deed:

Social Security Cards

Or

Active US Passports

Or

An official US Residential Document if you are not a
US Born citizen

AND

Copies of two (2) different choices of the following are
required:

___ Letter of Connect (**NOT A BILL**) from electric or
water company

___ Voter's registration card with current address

___ Vehicle registration card with current address

___ Federal income tax return with current address

___ Military LES with zip code of duty station

LEGAL RESIDENCE CERTIFICATION "Under the penalty of perjury, I certify that: (A) the residence which is subject of this application is my legal residence and where I am domiciled at the time of this application and neither I, nor any member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose, and (B) that neither I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence." SC Code of Laws 12-43-220(c)
If a person signs the certification and obtains the 4% assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed (See SC Code of Laws 12-43-220). 4% approval based on the % of ownership SC code of Laws 12-43-220 8(i)(ii)

BY THE SIGNING OF THIS APPLICATION I AGREE THAT I HAVE READ AND UNDERSTAND THE ABOVE STATEMENT

Signature: _____ SSN: _____ Date: _____ Phone: _____

Signature: _____ SSN: _____ Date: _____ Phone: _____

If more than two owners, attach a separate sheet with Social Security Numbers for each owner.

TO APPLY FOR AGRICULTURE USE SEE THE BACK OF THIS FORM

Check here if applying for Ag-use _____

Office Use Only: YES _____ NO _____ ID _____ DATE: _____ YEARS: _____

AGRICULTURE

Signature required. Please sign below. Check all that apply. TMS _____

Definition: Agriculture real property shall mean any tract of real property which is used to raise, harvest, or store crops raised, breed or manage livestock, or to produce plants, trees, fowl, or animals useful to man, including the preparation of the products raised thereon for man's use and disposed of by marketing or other means. It includes, but is not limited to, such real property used for agriculture, grazing, horticulture, forestry, dairying, and mariculture. In the event at least 50% of a real property tract shall qualify as "agricultural real property," the entire tract shall be also classified, provided no other business for profit is being operated thereon. The term "agricultural real property"; shall not include any property used as the residence of the owner or others in that the taxation of such property is specifically provided for in Section 2 (C) and (E) of Act 208 (DOR 117-124-7).

Is any portion of the entire tract being used for other than agricultural use? Yes ___ No ___

Portions of the property used for anything other than agricultural use will be assessed and appraised accordingly.

Number of Acres: Timberland _____ Commercial _____ Residence _____ Non-timberland (Crops) _____ Other _____

Timberland: Timberland tracts must be at least five (5) acres. Tracts of timberland must be devoted actively to growing trees for commercial use.

Tracts of timberland less than five acres may qualify if the tract is contiguous to another timberland tract with identical ownership and is at least five acres.

If timberland is less than 5 acres: Do you own any other qualifying timberland or qualifying non-timberland tracts which are contiguous to or under the same management system as this tract? Yes ___ No ___ If yes, TMS# _____

Commercial: If owned by a corporation, does the corporation: Have more than ten shareholders? Yes ___ No ___

Have as a shareholder a person (other than an estate) who is not an individual? Yes ___ No ___

Have a nonresident alien as a shareholder? Yes ___ No ___ Is any portion of this tract being used for other than agricultural profit? Yes ___ No ___

Non-timberland (Crops): List type of Crop: _____ Non-timberland tracts must be at least ten (10) acres

Did you file a farm income tax return? Yes ___ No ___ Do you own any other crop-land tracts contiguous to this tract that meet the 10 acre minimum requirement when added together? Yes ___ No ___ If yes, TMS# _____

The owner earned at least \$1,000 gross farm income in at least three of the past five years if this is an initial application. Yes ___ No ___

Other: List what land is used for: _____

Agriculture Certification:

If Applying for Agricultural Use: It is unlawful for a person to knowingly and willfully make a false statement on the application required pursuant to section 12-43-220 (d) (3) to a county assessor for the classification of property as agricultural real property or for the special assessment ratio for certain agricultural real property. A person violating the provisions of this section is guilty of a misdemeanor and upon conviction, must be fined not more than \$200. In making this application, I certify the property which is the subject of this application meets the requirements to qualify as agricultural real property as of January first of the current tax year. I also authorize the assessor to verify farm income with the Department of Revenue and Taxation, the Internal Revenue Service or the Agricultural Stabilization and Conservation Service.

Required Owner or Agent's Signature: _____ **Date:** _____ **Phone:** _____

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

DEFINITION OF LEGAL RESIDENCE For property tax purposes the term "Legal Residence" shall mean the permanent home or dwelling place owned by person and occupied by the owner thereof. It shall be the place where he intends to remain permanently for an indefinite time even though he may temporarily be living at another location. (DOR 117-124.6)

The legal residence and not more than five acres contiguous thereto, when owned totally or in part in fee or by life estate and occupied by the owner of the interest, is taxed on an assessment equal to four percent of the fair market value of the property. (12-43-220 (c)(1))

42 U.S.C. 405(c)(2)(c)(i) allows a State (or political subdivision thereof) to utilize an individual's Social Security number in connection with the administration of any tax. South Carolina Code of Regulations number 117-1800.1 provides that any person applying for the 4% legal residence assessment ratio must include owner's name(s) and Social Security number(s) on the application for special assessment as legal residence.

QUALIFICATION REQUIREMENTS

For purposes of the assessment ratio allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determined to be the domicile of the owner-applicant. (12-43-220 (c)(1))

To qualify for the special property tax assessment ratio allowed by this item, the owner-occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year and remain in that status at the time of filing the application required by this term. (12-43-220(c)(2)(i)).

ROLL-BACK TAXES (S.C. CODE 12-43-220 (d) (4))

When real property which is in agricultural use and is being valued, assessed and taxed under the provisions of this article, is applied to a use other than agricultural, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the real property been valued, assessed and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the five tax years immediately preceding in which the real property was valued, assessed and taxed as herein provided.

RETURN THIS APPLICATION NOW

FAILURE TO FILE WITHIN THE PRESCRIBED TIME, "TIME BEFORE THE FIRST PENALTY DATE FOR TAXES DUE FOR THE FIRST TAX YEAR FOR WHICH THE ASSESSMENT IS CLAIMED" (BEFORE NEXT JAN 16TH) SHALL CONSTITUTE ABANDONMENT OF THE OWNER'S RIGHT FOR THIS CLASSIFICATION FOR THE CURRENT TAX YEAR.

(SEC 23, ACT 361 OF 1992 FOR LEGAL RESIDENCE; SEC 3, ACT 920 OF 1994 FOR AGRICULTURE USE VALUE.)

Revised 6/8/12